

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

38 Powder River
0692 Biddle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	43,668.91	43,314.70	0.00	354.21	0.00	0.00
21XX Support Services - Students	259.70	259.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,136.32	2,136.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	824.86	0.00	824.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,369.30	8,369.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,692.49	2,692.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,826.82	1,826.82	XXXXXXXXXX	0.00	0.00	0.00
Totals	59,778.40	58,599.33	824.86	354.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	59,778.40					
Line A	Preliminary Indirect Cost Rate [C divided by B] 824.86/58,599.33		1.41%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

38 Powder River
0695 Belle Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
23XX Support Services - General Administration	2,705.71	2,705.71	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,332.47	8,332.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,668.09	1,668.09	0.00	0.00	0.00	0.00
Totals	12,706.27	12,706.27	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	12,706.27					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/12,706.27		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**38 Powder River
0705 Broadus Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	735,361.90	728,065.90	0.00	7,296.00	0.00	0.00
21XX Support Services - Students	2,388.07	2,388.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,769.32	18,769.32	0.00	0.00	0.00	0.00
222X Educational Media Services	34,441.87	34,441.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,289.30	43,289.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,491.11	86,491.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,794.49	0.00	19,794.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,326.23	143,326.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,571.97	39,571.97	0.00	0.00	0.00	0.00
31XX Food Services	85,702.58	85,702.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,537.25	8,537.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,892.23	2,892.23	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,220,566.32	1,193,475.83	19,794.49	7,296.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,220,566.32					
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,794.49/1,193,475.83		1.66%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**38 Powder River
0706 Powder River Co Dist H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	605,545.58	598,249.58	0.00	7,296.00	0.00	0.00
21XX Support Services - Students	416.54	416.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,075.57	13,075.57	0.00	0.00	0.00	0.00
222X Educational Media Services	19,254.38	19,254.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,573.73	54,573.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60,694.26	60,694.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,246.59	6,450.00	20,796.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	177,513.45	177,513.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	297,084.08	297,084.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,869.74	17,869.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,870.93	42,870.93	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,725.19	1,725.19	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,317,870.04	1,289,777.45	20,796.59	7,296.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,317,870.04					
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,796.59/1,289,777.45			1.61%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

38 Powder River
0709 South Stacey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	26,403.11	25,765.71	0.00	637.40	0.00	0.00
23XX Support Services - General Administration	1,733.22	1,733.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,094.24	0.00	2,094.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,035.59	7,035.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,473.95	1,473.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	830.37	830.37	XXXXXXXXXX	0.00	0.00	0.00
Totals	39,570.48	36,838.84	2,094.24	637.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	39,570.48					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,094.24/36,838.84		5.68%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

38 Powder River
9705 Tri County Coop

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	11,662.46	11,662.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,100.00	2,100.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,736.26	19,736.26	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,002.93	5,002.93	0.00	0.00	0.00	0.00
Totals	38,501.65	38,501.65	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	38,501.65					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/38,501.65		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
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